

## Article - Local Government

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§20–501.

(a) (1) In this section the following words have the meanings indicated.

(2) “Camping shelter” means a tent or other collapsible structure that provides temporary living quarters for recreational, camping, or travel use.

(3) “Mobile home park” means a mobile home court or park or a trailer park.

(4) “Recreational vehicle” means a trailer or other vehicle that provides temporary living quarters for recreational, camping, or travel use.

(b) (1) By resolution or ordinance, a county or municipality may impose a tax on the amount paid for:

(i) the rental, leasing, or use of any space, facility, or accommodation in a mobile home park; or

(ii) services provided by a mobile home park.

(2) The tax authorized under this subsection does not apply to a recreational vehicle or camping shelter if:

(i) the recreational vehicle or camping shelter is intended and used only for temporary occupancy of 30 days or less; or

(ii) the county or municipality imposes the tax authorized under subsection (c) of this section.

(c) (1) Except as provided in paragraph (3) of this subsection, by resolution or ordinance, a county or municipality may impose a tax on the amount paid for:

(i) the rental, leasing, or use of any space, facility, or accommodation in a mobile home park for a recreational vehicle or camping shelter, regardless of the period of occupancy; or

(ii) services provided by a mobile home park in connection with the rental, leasing, or use of any space, facility, or accommodation for a recreational vehicle or camping shelter.

(2) Except as provided in paragraph (3) of this subsection, the rate of the tax authorized under this subsection may not exceed 3% of the amount subject to the tax.

(3) In Washington County:

(i) the rate of the tax authorized under this subsection is 6%;

(ii) the tax authorized under this subsection applies only to a recreational vehicle or camping shelter intended and used only for temporary occupancy of 30 days or less; and

(iii) the revenue from the tax authorized under this subsection shall be distributed in the same manner as the hotel rental tax under § 20–421 of this title.

(d) A county or municipality may require the operator or owner of a mobile home park to collect a tax authorized under this section and remit the tax collected to the county or municipality or to the agency that the county or municipality designates.

(e) A county or municipality may provide for:

(1) the maintenance of public records relating to a tax authorized under this section and its collection; and

(2) the inspection or publication of the records.

(f) A county or municipality may provide for penalties for failure to comply with the requirements relating to a tax authorized under this section.

(g) This section does not affect any requirement concerning permits to locate a trailer, house trailer, trailer coach, or mobile home.

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